FILE COPY

FILED
JAN 14 1931
CHARLES ELMORE CROPLEY
CLERK

IN THE

Supreme Court of the United States

October Term, 1930

No. 596

GRANITEVILLE MANUFACTURING COMPANY,

Appellant,

vs.

W. G. QUERY, J. P. DERHAM AND F. C. ROBINSON, PERSONALLY, AND AS MEMBERS OF THE SOUTH CAROLINA TAX COMMISSION,

Appellees.

MOTION TO ADVANCE

P. F. HENDERSON,
HENDERSONS & SALLEY,
Solicitors for Appellant.

IN THE

Supreme Court of the United States

October Term, 1930

No. 596

GRANITEVILLE MANUFACTURING COMPANY,

Appellant,

vs.

W. G. QUERY, J. P. DERHAM AND F. C. ROBINSON, PERSONALLY, AND AS MEMBERS OF THE SOUTH CAROLINA TAX COMMISSION,

Appellees.

MOTION TO ADVANCE

And now comes the appellant and moves to advance the hearing of this appeal upon the calendar of the Supreme Court of the United States.

This is an appeal from the decision of a Statutory Court of three Judges directly to this Court, the Statutory Court having denied an application for an interlocutory injunction.

STATEMENT OF MATTER INVOLVED

Under the South Carolina Documentary Stamp Tax Act a tax is levied on promissory notes; said tax to be paid by affixing stamps. Appellant for many years has been making notes to banks in New York, Massachusetts, and Georgia, without paying the South Carolina Tax, claiming in good faith, that the Act is inapplicable to such notes. The State of South Carolina recently proceeded to endeavor to collect a tax against appellant amounting to more than five thousand dollars upon an accumulation of said notes. Appellant sought to enjoin said proceeding, alleging that the threatened tax was illegal and that the proceedings thereabout amounted to the taking of property without due process of law and was repugnant to the Fourteenth Amendment of the Constitution of the United States for the reasons:

(1) That said notes as intangibles could have but one taxable situs and that at the domicil of their owners namely: in New York, Massachusetts, or Georgia, and certainly not in South Carolina; and

(2) That said papers under the facts of this case (R. 34) did not become taxable notes until they were delivered and accepted and actually became complete and non-revocable in New York, Massachusetts or Georgia, and were never property existing or subject to taxation in South Carolina. It was alleged (R. 2 and 42), and the Court held, that there was no adequate remedy at law open to appellant.

REASONS SUPPORTING THE MOTION:

Appellant submits that the appeal should be advanced because a question of public interest is involved, and because the further action of this appellant and of many other tax-

payers in like plight, for whose benefit this action is also brought, remain unsettled until the law upon this subject is adjudicated, and because similar questions are daily arising in the State of South Carolina and the important question involved should be settled as soon as may be.

NOTICE OF MOTION TO OPPOSING COUNSEL:

The appellant hereby gives notice to opposing counsel that this motion to advance will be presented to the Supreme Court of the United States at noon on Monday, January 26, 1931.

Respectfully submitted,

P. F. HENDERSON,

HENDERSONS & SALLEY,

Solicitors for Appellant.

January 8, 1931.